INTERNATIONAL JOURNAL ON ORANGE TECHNOLOGY

https://journals.researchparks.org/index.php/IJOT e-ISSN: 2615-8140 | p-ISSN: 2615-7071
Volume: 4 Issue: 7 |Jul 2022

Expert Method of Implementation of Funds ICT in the tax system

Achilov Salokhiddin Salomovich
Samarkand branch of Tashkent University of Information Technology,
Candidate of Economic Sciences, Senior Lecturer
achilov.57@mail.ru

---***---

Annotation: Quality management and reliability of the introduction of modern information and communication technology (ICT) in the field of the state tax system is one of the cornerstones of the effective development of any investment in the real sectors of the country's economic life. Solving the problem of the quality of information technology implementation requires an integrated approach to managing objects of tax structures, as well as the maximum implementation of the principles and rules of services from supervisory authorities and business entities. The article discusses one of the new and non-standard approaches to solving the actual problem of assessing the quality of ICT implementation in the tax system associated with expert assessment, which will lead to the creation of convenience and transparency about the reports and calculations provided by taxpayers, by providing a wide range of modern and comfortable interactive state services. Therefore, the new approach considered in this article is relevant and important in connection with the need to improve the system for managing tax revenues to the budget and other obligatory payments, as well as to create a market economic mechanism for assessing the quality of interactive services provided by the state tax authorities of the Republic of Uzbekistan.

Keywords: tax system, tax payment to the budget, mandatory payments, reports and calculations of taxpayers, interactive service, management efficiency, information technology, information system, online information portals, objects and subjects of tax structures, project management, project processes, expert method, expert scores, survey of experts, questioning.

INTRODUCTION

The process of effective and high-quality management of the economy of any country is associated with the influence of the state on various spheres of the economic life of society. One of the main instruments and priority areas of state regulation of the economy is the social tax policy. The State Tax Inspectorate (STI) of Uzbekistan was established in 1991 on March 21, No.-224. The purpose of this work is to consider the issues of high-quality implementation of modern information and communication technology (ICT) in state tax systems, data processing with specialized software products, timely receipt of objective information on tax revenues, by providing a wide range of modern and comfortable interactive public services, as well as optimizing accepted management decisions, using the method of expert assessments in stages. Currently, many taxpayer entities are expressing a desire to be able to communicate with the leadership of the regional tax system and interactive public services in real time. This desire is due to the fact that people are dissatisfied with the way managers and heads of state tax authorities relate to their daily duties. To protect your rights in the tax area, you need to properly file a claim and

be familiar with many laws, rules and legal documents in the field of the regulatory framework for tax law. Understanding the entire bureaucratic system of independent solution of the problem for ordinary subjects of the republic's taxpayers is difficult and in some cases without results. Therefore, the introduction of modern information technologies will make it possible to create a qualitatively new management system for local executive bodies of tax services, as well as a system of regulated interaction with executive bodies of state power. Modern information technologies should provide monitoring of the state of objects and subjects of tax structures, engineering and communication networks, control over accrued tax payments, as well as information support for the process of making managerial decisions.

Therefore, the systematic use of modern technologies will lead to qualitative changes in the life of taxpayers, and will also make it possible at the first stage to make available information about the status of services in real time. Modern ICT in the tax system contains automated workstations for office system administrators and information security services, which are interconnected by communication equipment in order to create a single global information environment. However, the effective and high-quality functioning of the tax system is possible only if advanced methods of ICT programs are used, based on modern computer technologies EVDO, 4G LTE. Currently, the solig.uz website and the my.solig.uz interactive portal have been created in the State Tax Service of the Republic of Uzbekistan, designed to automate all levels of the tax system to ensure the collection of taxes and other obligatory budget payments, as well as conducting a comprehensive operational analysis of tax calculated data, providing the appropriate levels of tax structures with reliable and up-to-date information.[2,3]. An important task of introducing modern ICT in the work of the tax system is not only the processing and storage of information on the calculation and payment of various taxes, but also the introduction of a transparent regulatory framework for tax legislation, the formation of operational reporting for tax authorities, an automated interface with banks, customs authorities and other state structures on the basis of the target software complex "electronic government". For high-quality service to taxpayers, a structured directory of tax benefits for legal entities and individuals is posted on the STI website and is constantly updated with the ability to search for various parameters, and more than 15 types of modern state interactive services have been developed and successfully used. All interactive services are posted on the departmental website www.solig.uz. On the basis of satellite communications, a system for transmitting information between all subjects of tax divisions of the Republic of Uzbekistan has been introduced. The regular increase in the volume of tax information was facilitated by the introduction of a corporate data transmission network based on the BRAS fiber optic channel. As a result, the data transfer speed has increased 35 times, ensuring the stable operation of existing software products, including the corporate web portal and interactive services. To date, the republic is undergoing a phased automation of all areas of activity of state tax structures, as well as the calculation and accounting of tax collection and other obligatory budget payments in real time. Systematic implementation of the my.solig.uz web portals, open data (data.gov.uz), the national search system www.uz, the norma.uz information and legal portal and regulatory legal acts (regulation.gov.uz), as well as information educational portal ziyonet as positive examples of the state providing mechanisms for openness, transparency and feedback from the population about its daily problems. allow the payer to remotely manage their personal account for all tax issues. By registering on the portal of the information center, any subject of the taxpayer of the republic, using Internet access, can timely submit reports and calculations on time for his company, but also see the accrual of all types of tax payments made on his personal account, pay the accrued amounts in real time . Thus, the introduction of information technology is relevant and necessary to control the

work of the tax service and convenient work with citizens' appeals. The information system helps to improve the quality of decisions made, the social security of the population and enhances control over the quality of services in the tax system. It should be noted that information Web-portals were created in the field of taxation, through which citizens have the opportunity in real time, prompt and comfortable communication with tax authorities. That is, to defend their legal rights and control the quality of the modern information technology services provided to them. However, the prospects for the development of information technology in the field of tax structures and, in particular, interactive services, at the level of world quality standards are still disappointing. And even those various automated systems that are currently used in the tax services of the republic do not meet modern requirements: for example, they do not provide for the implementation of the function of social orientation of the population and protection of the rights of taxpayers in disputable situations on tax charges. But this is one of the priority areas of the reform of the tax economy. Most of the implemented systems do not provide dynamic adjustment to the constantly changing legislation and regulatory framework and do not provide, for example, transparency and reliability of the process of accruing and paying tax payments. The problems of accelerated and high-quality introduction of new technologies in the field of taxation are due to several reasons: the system of tariffs for the formation of objects and technical means of tax structures does not stimulate the introduction of new technologies and complexes, and the principles of the market mechanism are not taken into account for the formation of tariffs. Therefore, the current tariffs do not allow increasing the cost of capital modernization and complete replacement of equipment and apparatus with qualitatively new and modern technological ones. Thus, the goal of improving the quality management of tax services is to create favorable conditions for bringing the state tax infrastructure to international quality standards, which will provide comfortable conditions for paying the accrued tax payments of citizens within the specified time frame. However, the current negative situation hinders the introduction of the world's most advanced information systems in the field of tax services. Therefore, according to many experts, this service sector of the economy is in a state of crisis, historically caused by a number of circumstances: an inefficient management system, high material costs, an underdeveloped competitive environment, chronic non-payments, corruption of state structures, as well as local mental attitudes of the population. This problem can be successfully solved only on the basis of advanced information technologies, as well as the introduction of regulated interaction with the executive bodies of state power. Modern information technologies should provide transparent and objective monitoring of the state of the tax economy, engineering networks and communications of buildings, settlements with taxpayers and control over payments for assessed taxes, as well as information support for the process of making managerial decisions. A single information and settlement center is a database for the entire spectrum of the tax sphere and the integration of all interactive services into a single information and technological chain. The already built and well-established technical base of the city and district, which is a communication system, should become the initial basis for the introduction of information technologies. It should be based on a qualitatively new information system that will bridge the gap between the already relatively developed base and law enforcement practice. And this will allow improving the quality of decisions made, social security of the population and strengthening control over tax business activities. The effect of the use of information technology is possible only with the rational and targeted use of monetary and material resources, which ensures the sustainable development of the economy and improves the quality of life of the population. [5].

INTERNATIONAL JOURNAL ON ORANGE TECHNOLOGY
https://journals.researchparks.org/index.php/IJOT e-ISSN: 2615-8140 | p-ISSN: 2615-7071
Volume: 4 Issue: 7 |Jul 2022

Therefore, the main deterrent to the introduction of modern technology in the system of tax services is economic, i. the absence or lack of targeted funding for technical support is of key importance. It should be emphasized that, in the transition to full-scale automation of business processes, tax services, using innovative methods and technologies of the Internet of Things, will create a single information space for the industry, create IT systems for informing customers and processing their data, and introduce mobile and cloud solutions. Only strict observance of the rules of tax services and the specified technological process can be ensured by the production discipline of all participants in the process of integrative services. However, for some reason, observing all the regulatory rules and technology at the stage of ICT operation in the tax system, all types of interactive public services are fundamentally different in quality, durability from foreign analogues and standards. As a result, either our technologies and regulatory documents are much outdated, or they simply do not suit our local mental conditions, or, most importantly, corrupt structures successfully participate in the preparation of project documentation. At the same time, corruption, figuratively speaking, participates imperceptibly in the system of tax interactive services, it is very difficult to detect it. Meanwhile, corruption in the tax system can only be detected after a very thorough and objective analysis of the final results of the services rendered and the work performed. Here, we agree that the main problem is the immoderate appetites of corrupt officials who earn money for the implementation of the ICT project in the tax sphere by lobbying the interests of other competitive companies. As a result, the cost of the project of introducing ICT into the tax structure and interactive services increases, and the quality and reliability are very different from the normative indications. The most important aspect of the project is to take into account its actual cost and the duration of its operation. Based on the above objective assessments, we offer an optimal and effective bottom-up approach, based on expert assessments, to implement the principles of modern ICT in the tax system of the Republic of Uzbekistan. [6,7]. The essence of the method is as follows: according to the approved schedule, modern methods, programs and technical means of ICT communication are gradually introduced on the structures of the tax system. In the course of implementation, according to the regulation of the State Tax Inspection, it is necessary to conduct a state examination. Further, for the final assessment and analysis of the quality of ICT programs in the tax system, competent specialists - experts should be involved. A selective expert survey is conducted at all stages of the introduction of an ICT software product into the tax system. The expert is a repository of a large amount of objective and rational information in the tax field, it can be considered as a qualitative and quantitative source. When using the expert method, a working and expert group is formed. The working group organizes the procedure for interviewing experts, collects questionnaires, develops and analyzes expert assessments. Further, the expert group determines the sum of the scores of each factor and the total final score, is estimated by the weight coefficients of each factor. Below is an example where a questionnaire was compiled for a survey of competent experts in the city of Samarkand for the reporting period of 2021. Leading experts in the field of tax legislation and the introduction of modern ICT into the tax system were invited and interviewed as experts. The questionnaire consists of 14 questions and the answers of experts (there are more than 35) are recorded on a 10-point scale for all expert members participating in the survey (1-min score, 10-max score). The questionnaire included the following questions:

1. How do you rate the quality of the implemented modern methods and programs
ICT in the state tax system?
2. How do you feel about the regular survey of experts on the transparency of tax laws?

INTERNATIONAL JOURNAL ON ORANGE TECHNOLOGY
https://journals.researchparks.org/index.php/IJOT e-ISSN: 2615-8140 | p-ISSN: 2615-7071
Volume: 4 Issue: 7 |Jul 2022

3. Are you satisfied with the work of the official state site solig.uz and the portal my. solig.uz.

4. Is there a need for continuous distance learning for taxpayers about tax legislation using modern ICT tools?

5. How do you assess the level of knowledge and competence of tax officials in the field of taxation?

6. Are you satisfied with the overall tax burden of the Republic of Uzbekistan (currently the tax burden is 28%).

7. How do you assess the liberalization of the taxation system of the Republic of Uzbekistan.

8. How do you feel about the rates of tax penalties in case of violation of tax laws.

9. Do you agree to a phased reduction and optimization of the amount of taxes and other obligatory payments.

10. How do you assess the activities of the coordinating council for a scheduled tax audit of individuals and legal entities of the Republic of Uzbekistan.

11. Are you satisfied with your monthly salary or other family income.

12. How do you feel about the transparency of the tax code of the Republic of Uzbekistan.

13. In your opinion, is there corruption in the tax structures of the Republic of Uzbekistan.

14. Have you personally encountered corrupt tax officials at work?

Table 1. Expert scoring of factors

Experts / Factors	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	6	5	6	5	6	5	7	6	6	4	5	4	5	6	5	6	6	5
2	6	5	6	6	5	7	5	4	5	6	4	6	7	4	5	6	5	7
3	7	5	6	6	7	5	4	5	6	7	5	4	5	6	6	5	6	5
4	6	6	5	6	6	7	5	6	6	5	6	5	4	7	5	6	5	6
5	5	6	5	4	5	4	5	4	5	6	5	7	5	6	5	6	5	7
6	5	6	4	7	6	5	4	3	5	4	5	7	4	6	5	5	6	5
7	6	5	6	4	5	4	5	6	5	6	6	7	5	6	6	5	5	7
8	6	6	5	4	5	6	5	5	6	5	4	5	6	5	6	5	4	5
9	6	5	6	5	6	5	5	6	5	4	5	6	6	5	4	6	5	6
10	6	6	5	5	4	6	5	6	4	5	6	5	5	6	5	5	6	4

INTERNATIONAL JOURNAL ON ORANGE TECHNOLOGY
https://journals.researchparks.org/index.php/IJOT e-ISSN: 2615-8140 | p-ISSN: 2615-7071
Volume: 4 Issue: 7 |Jul 2022

11	5	5	6	7	6	7	5	6	5	4	5	6	5	4	6	5	6	5
12	5	6	7	5	4	6	6	5	5	4	6	4	5	6	7	6	5	5
13	6	5	5	6	6	5	6	5	5	5	6	5	7	6	7	5	5	7
14	7	6	5	6	7	5	7	6	7	6	5	7	6	5	7	6	7	5
Total	**82**	**77**	**77**	**76**	**78**	**77**	**74**	**73**	**75**	**71**	**73**	**78**	**75**	**78**	**79**	**77**	**76**	**79**

Continuation of Table 1.

19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	**Total**
3	6	5	4	4	6	4	7	4	6	4	4	3	4	7	4	5	**178**
6	5	5	5	6	4	7	6	5	4	4	6	4	7	4	4	6	**187**
7	5	4	6	6	5	4	7	4	4	5	4	6	4	5	4	6	**186**
5	6	4	6	6	5	7	7	6	4	6	4	5	4	4	6	5	**192**
7	5	6	5	4	6	6	5	6	4	6	4	3	4	7	5	6	**184**
6	5	5	6	5	4	6	6	5	5	4	5	6	7	5	6	5	**183**
7	6	6	5	6	5	6	4	6	6	7	4	5	6	5	6	5	**194**
6	7	5	6	5	6	4	5	6	5	6	7	6	5	6	5	6	**189**
7	5	6	5	6	5	6	5	5	6	6	5	4	5	4	5	6	**187**
5	6	5	5	6	6	5	4	6	5	6	5	4	6	5	6	5	**184**
6	7	6	5	5	6	6	5	6	6	5	6	5	6	5	5	6	**194**
6	7	5	6	5	6	5	6	5	4	6	5	6	5	5	6	5	**190**
7	6	6	7	6	7	6	7	5	6	7	6	6	5	6	7	5	**207**
6	5	7	6	6	7	6	5	6	7	5	7	6	6	5	6	6	**212**
84	**81**	**75**	**77**	**76**	**78**	**78**	**79**	**75**	**72**	**77**	**72**	**69**	**74**	**73**	**75**	**77**	**2667**

The final quantitative assessment of the factor is determined using the simple ranking method, the data are given in Table 1. Using the method of mathematical statistics, we obtain a generalized opinion of experts. The average rank of each factor is determined, the average statistical value of the S_j-th factor.

$$S_j = \frac{\sum_{i=1}^{35} a_{ij}}{m_j}$$

where, Sj – mean of factors, aij – assessment of the factor by an expert.

mj - number of experts evaluating j- factor, i – expert number,

j - factor number. After processing the data in Table 1, the average rank of factors was:

S1=5,1; S2=5,3; S3=5,3; S4=5,5; S5=5,3; S6=5,2; S7=5,5;
S8=5,4; S9=5,3; S10=5,3; S11=5,5; S12=5,4; S13=5,9; S14=6,1;

Based on the results of the scoring of expert opinions, it can be concluded that the general opinion of experts on quality and reliability, as well as the effectiveness of introducing ICT into the tax system and interactive services in the city of Samarkand is approximately slightly above the average standard level, that is, at a satisfactory level. Statistical processing of the final results on the current state of the implementation of ICT and engineering communications, received from experts by scoring, confirms that the expert method is the most effective and optimal tool for determining qualitatively new indicators and directions for the effectiveness of interactive public services of tax authorities. As a result of the analysis of the final data of expert assessments, it can be recommended that standards and regulations in the field of the tax system and interactive public services, as well as the rules for their implementation based on the expert method, should be updated at the legislative level in Uzbekistan [15,16]. Further, at all stages of the introduction of ICT into the tax system and interactive services, as well as in national regulatory manuals and international standards, the following relevant requirements and recommendations should be included:

- the introduction of modern technical means and ICT programs should be made on the basis of the recommendation of competent specialists;
- optimization of information flows, acceleration of information exchange, centralized storage of information about taxation and increase cybersecurity of information systems;
- creation of transparent and high-quality interactive public services for taxpayers;
- introduction of qualitatively new principles and rules for organizing the implementation of ICT and services based on foreign analogues;
- provision of a wide range of interactive services to taxpayers, providing them with access to information accrued and paid tax amounts in real time.
- monitoring the level of efficiency and quality of ICT implementation in the tax system, according to national and international standards;
- improving the efficiency and quality of capital investments, as well as

https://journals.researchparks.org/index.php/IJOT e-ISSN: 2615-8140 | p-ISSN: 2615-7071
Volume: 4 Issue: 7 |Jul 2022

transparency of the implemented project ICT in the tax system;

- support for the development of national innovative enterprises developing digital infrastructure, platforms and technologies into the tax system;
- potential integration with various solutions, including those with national specifics, using modern IT products.
- development of market guidelines for evaluating the effectiveness and monitoring the implementation of ICT in the tax service, taking into account available resource provision;
- implementation of the world's most advanced information systems and calculation methods in the field of tax services.

Thus, it can be confirmed that modern methods of managing the quality of ICT implementation in the tax structure have a good potential for digitalization. The degree of complexity of building a digital economy into a tax structure is one of the most important areas from which, according to experts, the digital transformation of the Uzbek economy should begin. This point of view is confirmed by the quite obvious social significance of the industry, and a number of economic and political factors. The introduction of a unified billing will enable consumers of interactive tax services to receive reliable information about the status of personal accounts by entering PINFL in payment services such as Payme, Apelsin and Click. This will eliminate any distortion in the reports submitted to the tax authorities and will reduce the time for payment of accrued tax payments. [2,4,5]. Thus, the modern global digital economy is radically changing our understanding of familiar things. There are new terms and methods that can best explain the ongoing processes. The economic reforms carried out in Uzbekistan have had a significant impact on the development and functioning of the tax system. The main goals and priorities of development in this industry have changed, that is, a gradual transition to online payment for tax payments and interactive services; promoting the introduction of new technologies; support for the structural transformation of the tax service, etc. Summing up the above, it can be assumed that the modern tax system of Uzbekistan has a good potential for digitalization. A gradual transition to digital for economic reasons is overdue: despite many unfavorable factors, a significant number of the most progressive tax state structures are introducing new technologies into their work, seeing their high potential and efficiency. Moreover, there are developers in the country who are able to create world-class software, proving the quality of their products with a high implementation effect. Therefore, the work on the "legalization" of information modeling technologies, which has now begun at the state level, has a great chance of success. And, judging by the plans announced by the government, the Uzbek tax system will finally enter the "digital era" in the next few years. Thus, it can be confirmed that the expert method is an optimal and effective tool for managing the quality of interactive services of tax services. Therefore, the expert method must be used as one of the new and non-standard approaches to solving the actual problem of the efficiency of the tax authority, which will lead to qualitative changes in the life of the city's population. Consequently, only a comprehensive "bottom-up" approach based on expert assessment methods, as well as the systematic use of modern ICT in tax structures, will seriously improve the quality, speed and transparency of monitoring objects of tax structures in Uzbekistan and is a determining criterion for the effectiveness and durability of their work.

https://journals.researchparks.org/index.php/IJOT e-ISSN: 2615-8140 | p-ISSN: 2615-7071
Volume: 4 Issue: 7 |Jul 2022

References:

1. Налоговый кодекс Республики Узбекистан (Утвержден Законом РУз от 30.12.2019 г. N ЗРУ-599)
2. Постановление Кабинет Министров РУ от 2 мая 2011 года №-125 “О дополнительных мерах по дальнейшему совершенствованию информационного обслуживания налогоплательщиков органами ГНИ”.
3. Экономика Узбекистана. Информационно-аналитический бюллетень за 2014 год. ЦЭИ. - Ташкент, 2015. - 93 с.
4. Постановление Кабинета Министров РУ от 05.06.2020 года №-359 «О дополнительных мерах по широкому внедрению в налоговое администрирование современных информационно-коммуникационных технологий»
5. Постановление Президента Республики Узбекистан от 01.07.2020 г.№-ПП-4771 "О мерах по организации эффективного использования пустующих объектов и широкого внедрения информационно-коммуникационных технологий"
6. Ачилов С.С., Турсунов И.И. Экспертный подход по внедрению средств информационных технологии в государственную налоговую систему. Материалы XV научно-практической конференции преподавателей и студентов на тему «Информационно-коммуникационные технологии и программное обеспечение». Самарканд, 5 марта 2020 года, часть-2, стр.146-149.
7. S.S. Achilov, «Expert Method of Quality Management of Road Construction Project», published on the journal of, «Middle European Scientific Bulletin, VOLUME», 15- August 2021y, Chexiya, ISSN(E):2694-9970, стр.40-47.
8. Ачилов С.С., Турсунов И. И. “Экспертный метод управление качеством проекта дорожно-строительных работ”. Актуальные проблемы современного общества VIII Международная научно-практическая конференция молодых ученых и преподавателей, аспирантов и студентов "Современные проблемы природы, общества и человека», г.Дмитров, 28 октября 2020 г., Сборник материалов. Государственный университет "Дубна", стр.140-146.
9. Крохина, Ю. А. Налоговое право : учебник для бакалавров [Текст] / Ю. А. Крохина. — 6-е изд., перераб. и доп. М. : Издательство Юрайт, 2018г.- 495 с.
10. Налоги и налогообложение : учебник для студентов высших учебных заведений, обучающихся по специальностям "Финансы и кредит", "Бухгалтерский учет, анализ и аудит", "Мировая экономика" / [И. А. Майбуров и др.] ; под ред. И. А. Майбурова. - 3-е изд. / перераб. и доп. - Москва : ЮНИТИ, 2009. - 519 с. : ил., табл.; 21 см.; ISBN 978-5-238-01511-8
11. Лыкова, Л. Н. Налоги и налогообложение : учебник для вузов / Л. Н. Лыкова. — 3-е изд., перераб. и доп. — Москва : Издательство Юрайт, 2021. — 357 с. — (Высшее образование). — ISBN 978-5-534-14796-4. — Текст : электронный // Образовательная платформа Юрайт [сайт]. — URL: https://urait.ru/bcode/481950 (дата обращения: 19.05.2022).
12. Лыкова, Л. Н. Налоговые системы зарубежных стран : учебник для бакалавриата и магистратуры / Л. Н. Лыкова, И. С. Букина. — М. : Издательство Юрайт, 2015. — 429 с

INTERNATIONAL JOURNAL ON ORANGE TECHNOLOGY
https://journals.researchparks.org/index.php/IJOT e-ISSN: 2615-8140 | p-ISSN: 2615-7071
Volume: 4 Issue: 7 |Jul 2022

13. Худяков, А.И. Основы налогообложения / А. И. Худяков, М. Н. Бродский, Г. М. Бродский. - СПб.: Европейский дом, 2002. - 427 с.; 21 см. - (Серия "Право и экономика" / С.-Петерб. гос. ун-т экономики и финансов. Ин-т права Рос. акад. естеств. наук).; ISBN 5-8015-0131-2
14. Молчанов С. М76 Налоги. Расчет и оптимизация. 6-е издание, переработанное и дополненное. — СПб.: Питер, 2014. — 544 с.: ил. — (Серия «Бухгалтеру и аудитору»). ISBN 978-5-496-00352-0
15. Бешелев С.Д., Гурвич Ф.Г. Математико-статистические методы экспертных оценок, 2-е изд., перераб. и доп.-М.: Статистика, 1980 год- 263с.
16. Экспертные оценки в научно-техническом прогнозировании / Г.М. Добров, Ю.В. Ершов, Е.И. Левитин, – Киев: Наукова думка, 1974г. – 160 с.
17. Управление качеством. Учебник, Под ред. С.Д.Ильенковой.,3-е изд. перераб. и доп., М.: ЮНИТИ-ДАНА, 2012 г. 352с.
18. Мишин В. М. Управление качеством, Учебник, 2-е изд. исправлено и дополнено. –М: ЮНИТИ, 2005. –с. 463.